



Listing of Attached Model Accounting System (MAS) Forms

Louisiana Department of Revenue
Office of Charitable Gaming
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The Office of Charitable Gaming's Model Accounting System (MAS) Forms shall be used in their entirety by all licensed organizations during each session as trained by the Office.

These forms shall be completed during each session as trained by the Office. The Licensee name, license number, date of session, manager name, and worker name at the top of each form shall be completed prior to the start of each session and before any gaming supplies are sold. No other forms or worksheets shall be used in lieu of the Office's MAS Forms unless first approved in writing by the Office.

Page 2

SESSION MANAGER STATEMENT

- The Session Manager completes this during each gaming session and before any gaming supplies are issued to the Managers.
- Part I, Lines 1, 2a, and 2b shall be recorded prior to start of a session, even if zero.
- Part III shall be signed by person verifying the cash bank prior to start of session.
- This provides a summary of overall cash flow and records, miscellaneous receipts, and disbursements.
- The Session Manager must sign.

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PULL TAB MANAGER STATEMENT

- The Pull Tab Manager completes this during each gaming session.
- Part I, Line 1 shall be recorded prior to the start of a session, even if zero.
- Part III, Columns A, B, and C shall be recorded prior to the start of a session and before any pull tabs are issued to workers for sale.
- This provides a summary of all pull tab transactions at each session.
- The Pull Tab Manager and Session Manager must sign.

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PULL TAB WORKER ACCOUNTABILITY SHEET

- A separate sheet shall be completed by each Pull Tab Worker during each gaming session.
- Line 1, even if zero, and Line 2 shall be recorded prior to the start of a session and before any pull tabs issued by the Pull Tab Manager are sold.
- **NOTE:** All winning pull tabs shall be defaced immediately by each worker when redeemed for prize payout.
- This summarizes and documents transactions handled by each Pull Tab Worker.
- The Pull Tab Worker and Pull Tab Manager must sign.

Page 5

PULL TAB CASHIER SHEET

- The Pull Tab Cashier completes this during each gaming session.
- Line 1 shall be recorded prior to the start of a session, even if zero.
- **NOTE:** All winning pull tabs shall be defaced immediately when redeemed for prize payout.
- Accounts for cash transfers and payouts of all winning pull tabs can be redeemed and defaced only by the Pull Tab Cashier.
- The Pull Tab cashier and Pull Tab Manager must sign.

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BINGO MANAGER STATEMENT

- The Bingo Manager completes this during each gaming session.
- Part I, Line 1 shall be recorded prior to the start of the session, even if zero.
- Part III, Columns A, B, and C shall be recorded prior to the start of a session and before any bingo paper or cards are issued to workers for sale. This shall include zero value paper.
- **NOTE:** Bingo paper shall not be altered from its original cut from a distributor, nor shall it be sold at any price other than those approved in writing by the Office. Only the Change Assigned Fixed Value Form shall be used when requesting a change to any previously approved assigned fixed value on disposable and non-disposable bingo/keno cards and bonanza sheets. This provides a summary of all bingo transactions at each session.
- The Bingo Manager and Session Manager must sign.

Page 7

RECORD OF BINGO GAMES

- The Bingo Manager completes this during each gaming session.
- This provides pertinent data concerning each individual bingo game at each session.
- The Bingo Manager must sign.

Page 8

BINGO WORKER ACCOUNTABILITY SHEET

- A separate sheet shall be completed by each Bingo Worker during each gaming session.
- Part I, Columns A, B, and E shall be recorded prior to the start of a session and before any bingo paper or cards issued by the Bingo Manager are sold.
- Part II, Line 1 shall be recorded prior to the start of a session, even if zero.
- This summarizes and documents transactions handled by each Bingo Worker.
- The Bingo Worker and Bingo Manager must sign.

Page 9,10,11

WORKSHEETS FOR COMPILATION OF QUARTERLY REPORT DATA

- The Session Manager post this after each gaming session, and it is summarized monthly.
- This is designed to provide for the accumulation of data needed to prepare the organization's quarterly report.

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DETAILED MASTER INVENTORY RECORD

- Purchases shall be posted by the Bingo Chairman immediately upon verification of each acquisition of gaming supplies, and usage shall be posted by the Session Manager immediately after each session.
- This provides a perpetual inventory record of gaming supplies.

Page 13

GAMING ACCOUNT CREDIT SUMMARY

- This must be completed for each quarter.
- This provides a summary of all deposits and credits to the gaming account.

Page 14

GAMING ACCOUNT DEBIT SUMMARY

- This must be completed for each quarter.
- This provides a summary of all checks and debits charged to the gaming account.

Page 15

SESSION WORKER REGISTER

- All required data shall be recorded by each worker and signed individually by each worker registered for his/her position(s) prior to the start of a session and before any gaming supplies are sold.

Page 16, 17, 18

NSF CHECK POLICY/PROCEDURES

- A sample of demand letter must be provided.
- Information must be furnished to the district attorney.

SESSION MANAGER STATEMENT

Licensee:	Date of Session (mm/dd/yyyy):
License Number:	Name of Manager (Print name):

PART I. CASH CONTROL AND DEPOSIT RECORD

1. Opening cash bank for session shall be verified and recorded prior to the start of the session, even if zero.		\$
2. Deduct cash disbursements:		
A. Cash bank issued to bingo manager shall be recorded prior to start of session.	\$	
B. Cash bank issued to pull tab manager shall be recorded prior to start of session.	\$	
C. Cash awarded as door prize	\$	
D. Total cash disbursed (Lines 2A, B, and C)		\$
3. Add cash and check collections:		
A. Remitted by bingo manager	\$	
B. Remitted by pull tab manager	\$	
C. Miscellaneous receipts (scheduled in Part II)	\$	
D. Total cash and checks collected (Lines 3A, B, and C)		\$
4. Cash on hand at end of session (Line 1, less Line 2D, plus Line 3D)		\$
5. Less amount deposited (date: ____ / ____ / ____ deposit # _____)		\$
6. Cash bank carried forward to next session (Line 4 less Line 5)		\$

PART II. RECORD OF MISCELLANEOUS RECEIPTS

Description of Item	Amount
1. NSF checks re-deposited	\$
2. Donations received	\$
3. Sale of daubers	\$
4. Video machine receipts	\$
5. Miscellaneous (Give description.)	\$
6. Total	\$

PART III. SESSION MANAGER COMMENTS

	Total Attendance:
NOTE: Cash Prize(s) or Cost of Merchandise Awarded as Raffle Prize(s)	
Cash Bank Verified by (Print name.)	Signature

THE FOLLOWING CERTIFY THAT THE ABOVE DATA IS TRUE AND CORRECT.

Session Manager Signature:

INSTRUCTIONS
Session Manager Statement

This form shall be completed by the person designated as Session Manager for the particular gaming session. This person is held responsible for overall cash controls, as well as the recording of miscellaneous receipts and prizes. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and name of Session Manager prior to the start of the session and before any gaming supplies are issued to the managers.

PART I. CASH CONTROL AND DEPOSIT RECORD

Lines 1, 2a, and 2b shall be recorded prior to the start of a session (even if zero) and before any gaming supplies are issued to the managers.

- Line 1.** Enter the amount of the overall opening cash bank (even if zero) prior to the start of the session. If this amount differs from the amount carried forward from the prior gaming session, explain the difference in Part III. The cash bank shall be verified by an individual other than the person who brings the cash bank to the session, and the signature of that individual shall be shown in Part III prior to the start of the session.
- Line 2a.** Enter the amount of the cash bank issued to the Bingo Manager (even if zero) prior to the start of the session. This shall be the same amount as listed in Part I, Line 1 of the Bingo Manager Statement.
- Line 2b.** Enter the amount of the cash bank issued to the Pull Tab Manager (even if zero) prior to the start of the session. This shall be the same amount as listed in Part I, Line 1 of the Pull Tab Manager Statement.
- Line 2c.** Enter the amount of cash awarded as a door or raffle prize during the session.
- Line 2d.** Enter the sum of the amounts listed on Lines 2a, b, and c.
- Line 3a.** Enter the amount of cash and checks turned in by the Bingo Manager. This shall be the same amount as listed in Part I, Line 6 of the Bingo Manager Statement.
- Line 3b.** Enter the amount of cash and checks turned in by the Pull Tab Manager. This shall be the same amount as listed in Part I, Line 6 of the Pull Tab Manager Statement.
- Line 3c.** Enter the total of the miscellaneous receipts scheduled in Part II.
- Line 3d.** Enter the sum of the amounts listed on Lines 3a, b, and c.
- Line 4.** Enter the sum of Lines 1, less Line 2d, plus Line 3d.
- Line 5.** Enter the amount of the bank deposit for the session. Record the date of the deposit and deposit slip number in the spaces provided. It is recommended that a copy of the validated detailed deposit slip be attached to this statement.
- Line 6.** Enter the amount of the cash bank carried forward to the next session (Line 4 less Line 5).

PART II. RECORD OF MISCELLANEOUS RECEIPTS

This part shall be used to record all receipts collected during the session other than bingo and pull tab proceeds. Floor donations during a session shall be considered as donations to the organization, not as tips to any bingo worker, and shall be deposited into an organization account.

PART III. SESSION MANAGER COMMENTS

This part is provided for the Session Manager to note any comments regarding the session. The signature of the person verifying the cash bank shall appear in this section prior to the start of the session. The cash bank shall be verified by an individual other than the person who brings the cash bank to the session. Total attendance shall be recorded at the end of a session.

CERTIFICATION: This form shall be signed by the Session Manager to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

PULL TAB MANAGER STATEMENT

Licensee:	Date of Session (mm/dd/yyyy):
License Number:	Name of Manager (Print name):

PART I. CASH RECONCILIATION

1. Cash bank received from session manager prior to the start of the session, even if zero		\$
2. Add total value of pull tab sales:		
A. Summary of issuances from Line 2e of all worker sheets	\$	
B. Summary of returns from Line 5e of all worker sheets	\$	
C. Total value of pull tab sales (Line 2a less Line 2b)		\$
3. Less pull tab pay outs (summary of Line 6i from all worker and cashier sheets)		\$
4. Total cash accountability (Line 1, plus Line 2c, less Line 3)		\$
5. Cash over or <short> (summary of Line 8 from all worker and cashier sheets)		\$
6. Cash balance remitted to session manager (Line 4 plus or minus Line 5)		\$

PART II. MANAGER COMMENTS ON OVERAGE/SHORTAGE OR OTHER

1. Amount of transfer to progressive pull tab account (total of progressive pull tab pay outs from progressive deals below in part iii) Note: to be deposited to progressive pull tab account by check	\$
2. Total of all pull tab pay outs (Part 1, Line 3 plus Part II, Line 1)	\$

Comments:

PART III. RECORD OF PULL TAB INVENTORY

(A) Name of Deal & Serial Number	(B) Face Value	(C) Beginning Count	(D) Ending Count	(E) Number Sold	(F) Gross Proceeds <i>(Col. E X Col. B)</i>
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
Column (F) Total					\$

THE FOLLOWING CERTIFY THAT THE ABOVE IS TRUE AND CORRECT.

Pull Tab Manager Signature:	Session Manager Signature:
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INSTRUCTIONS
Pull Tab Manager Statement

This form shall be used during each session to summarize data from all Pull Tab Worker accountability sheets. All supporting accountability sheets shall be attached to this form. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and name of Pull Tab Worker for the session prior to the start of the session and before any gaming supplies are issued to workers.

PART I. CASH RECONCILIATION

Line 1 shall be recorded prior to the start of a session and before any gaming supplies are issued to workers.

- Line 1.** Enter the total amount of cash provided (even if zero) prior to the session and before any pull tab sales (i.e., pull tab cash bank).
- Line 2a.** Enter the total face value of all pull tabs issued to workers (summary of Line 2e from all worker sheets).
- Line 2b.** Enter the total face value of all unsold pull tabs returned by workers (summary of Line 5e from all worker sheets).
- Line 2c.** Subtract the amount on Line 2b from the amount on Line 2a and enter the result on this line. The total of this line must equal the total of Part III, Column F.
- Line 3.** Enter the total amount of all pull tab payouts (summary of Line 6i from all worker and cashier sheets). (Note: does not include progressive pull tab jackpot)
- Line 4.** Enter the total amount of cash to be accounted for (Line 1, plus Line 2c, less Line 3).
- Line 5.** Enter the net amount of cash over or short. If this amount differs with the total of Line 8 from all worker and cashier sheets, explain the difference in Part II.
- Line 6.** Enter the total amount of cash and checks on hand at end of the session.

PART II. MANAGER COMMENTS ON OVERAGE/SHORTAGE OR OTHER

- Line 1.** Enter the total amount to be transferred to the Progressive Pull Tab Account.
Enter the total amount of all pull tab payouts (Part I, Line 3, plus Part II, Line 1).

This part is provided for the manager to note any comments regarding overage/shortage or other.

PART III. RECORD OF PULL TAB INVENTORY

Columns A, B, and C shall be recorded prior to the start of a session and before any pull tabs are issued to workers for sale.

- Col. A.** Enter the name of deal and serial number of each partial or full deal of pull tabs available for sale prior to the start of the session.
- Col. B.** Enter the face value of each deal of pull tabs listed in Col. A prior to the start of the session. (Example: 25 cents, 50 cents, \$1.00, or \$2.00)
- Col. C.** Enter the actual count of pull tabs available for sale in each deal prior to the start of the session.
- Col. D.** Enter the ending count of all unsold pull tabs in each deal at the end of the session.
- Col. E.** Enter the actual number of pull tabs sold from each deal during the session. This will be the beginning count (Col. C) less the ending count (Col D).
- Col. F.** Enter the gross profit by multiplying Number Sold (Col. E) times the Face Value (Col. B). Enter the total of this column in the space provided. The total of this column shall agree with Line 2c above.

CERTIFICATION: This form shall be signed by the Pull Tab Manager and Session Manager to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

PULL TAB WORKER ACCOUNTABILITY SHEET

Licensee:	Date of Session (mm/dd/yyyy):
License Number:	Name of Worker (Print name):

ISSUANCES

1. Cash bank received from pull tab manager prior to start of session, even if zero					\$
2. Pull tabs issued prior to any sales of that particular pull tab:					
	SERIAL NUMBER	QUANTITY	FACE VALUE		
A.		X	=	\$	
B.		X	=	\$	
C.		X	=	\$	
D.		X	=	\$	
E. Total value of pull tabs issued (Lines 2a through 2d)					\$
3. Total accountability (Line 1 plus Line 2e)					\$

RETURNS

4. Cash and checks to pull tab cashier					\$
5. Unsold pull tabs:					
	SERIAL NUMBER	QUANTITY	FACE VALUE		
A.		X	=	\$	
B.		X	=	\$	
C.		X	=	\$	
D.		X	=	\$	
E. Total value of unsold pull tabs issued (Lines 5a through 5d)					\$
6. Winning pull tabs:					
	SERIAL NUMBER <i>(optional)</i>	QUANTITY	PAYOUT		
A.		X	=	\$	
B.		X	=	\$	
C.		X	=	\$	
D.		X	=	\$	
E.		X	=	\$	
F.		X	=	\$	
G.		X	=	\$	
H.		X	=	\$	
I. Total Pull Tab Payouts (Lines 6a through 6h)					\$
7. Total returns (Lines 4, 5e, and 6i)					\$
8. <input type="checkbox"/> Cash over <input type="checkbox"/> Cash short (Lines 7 less Line 3)					\$

THE FOLLOWING CERTIFY THAT THE ABOVE DATA IS TRUE AND CORRECT.

Pull Tab Worker Signature:	Pull Tab Manager Signature:
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INSTRUCTIONS
Pull Tab Worker Accountability Sheet

This sheet shall be used to account for pull tab transactions handled by each Pull Tab Worker, and a separate sheet shall be prepared by each worker. All winning pull tabs, including all playbacks must be retained until counted and until the entire deal is sold. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and name of Pull Tab Worker prior to the start of the session and prior to any sales. Lines 1 and 2 shall be recorded prior to the start of a session and before any pull tabs issued by the Pull Tab Manager are sold.

Line 1. Enter the total amount of cash issued (even if zero) to the worker from the Pull Tab Manager prior to the start of the session or prior to any sales.

Line 2. Enter the total face value of each issuance of pull tabs to the worker prior to the start of a session and before sales of any pull tabs issued. This value is determined by multiplying the actual pull tab count times the price of the pull tab.

Example:	a. (1,000 x .25)	\$250.
	b. (1,000 x .50)	500.
	c. (500 x 1.00)	500.
	d. (200 x .25)	50.

At the close of the session, add the amounts of Lines 2a through 2d and enter the total on Line 2e.

Line 3. Enter total worker accountability (Lines 1 and 2e).

Line 4. Enter the amount of all cash and checks remitted to the Pull Tab Cashier.

Line 5. Enter the total face value of all unsold pull tabs turned in by the worker to the Pull Tab Manager. This value is determined by multiplying the actual count times the price.

Example:	a. (36 x .25)	\$ 9.
	b. (120 x .50)	60.
	c. (62 x 1.00)	62.

Add the amounts on Lines 5a through 5d and enter the total on Line 5e.

Line 6. Enter the total value of all winning pull tabs redeemed and defaced by the worker. (This includes both cash payouts and playbacks.) This is determined by sorting the winning pull tabs into groups according to payout value, counting the number of pull tabs in each group, and multiplying the total count times the payout value.

Example:	a. (125 x 2.00)	\$250.
	a. (36 x 5.00)	180.
	b. (12 x10.00)	120.
	c. (8 x 25.00)	200.
	d. (3 x 50.00)	150.
	e. (2 x 100.00)	200.

Add the amounts on Lines 6a through 6h and enter the total on Line 6i.

Line 7. Enter the total of the amounts on Lines 4, 5e, and 6i.

Line 8. Subtract Line 3 from Line 7 and enter the result on Line 8. If the result is a positive number, cash is over; if a negative number, cash is short. Check the appropriate block to indicate whether short or over.

NOTE: All winning tickets shall be defaced immediately by the worker when redeemed for prize payout. All unsold or defective pull tabs shall be retained along with the winning tickets of any series not completely sold.

CERTIFICATION: This sheet shall be signed by both the Pull Tab Manager and the Pull Tab Worker to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

PULL TAB CASHIER SHEET

Licensee:	Date of Session (mm/dd/yyyy):
License Number:	Name of Cashier (Print name):

ISSUANCES

1. Cash bank received from pull tab manager prior to start of session, even if zero		\$
2. Cash received from workers during the session:		
A.	\$	
B.	\$	
C.	\$	
D.	\$	
E.	\$	
F.	\$	
G.	\$	
H.	\$	
3. Total cash received from workers (Lines 2a through 2h)		\$
4. Total accountability (Lines 1 and 3)		\$

RETURNS

5. Cash and checks to pull tab manager		\$		
6. Winning pull tabs:				
	SERIAL NUMBER <i>(optional)</i>	QUANTITY	PAYOUT	
A.		X	=	\$
B.		X	=	\$
C.		X	=	\$
D.		X	=	\$
E.		X	=	\$
F.		X	=	\$
G.		X	=	\$
H.		X	=	\$
I. Total Pull Tab Payouts (Lines 6a through 6h)				\$
7. Total returns (Lines 5 and 6i)				\$
8. <input type="checkbox"/> Cash over <input type="checkbox"/> Cash short (Line 7 less Line 4)				\$

THE FOLLOWING CERTIFY THAT THE ABOVE DATA IS TRUE AND CORRECT.

Pull Tab Cashier Signature:	Pull Tab Manager Signature:
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INSTRUCTIONS
Pull Tab Cashier Sheet

This sheet shall be used to account for cash transfers and payouts on all winning pull tabs redeemed only by the Pull Tab Cashier. All defaced winning pull tabs must be retained until counted and until the entire deal is sold. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and name of cashier prior to the start of the session and before any gaming supplies are issued to any worker. Line 1 shall be recorded prior to the start of a session.

Line 1. Enter the total amount of cash issued (even if zero) to the cashier by the Pull Tab Manager prior to the start of the session.

Line 2. Enter cash amounts received from the worker(s) during the session. Record each transfer separately and identify the source by name. Worker should verify by initialing cashier sheet at time of transfer.

Example:	a. John Jones (200 + 400)	\$600
	b. Jane Smith (300 + 400)	
		700

At the close of the session, add the amounts of Lines 2a through 2h and enter the total on Line 3.

Line 3. Enter the total amount of cash received from the worker(s).

Line 4. Enter the total of Lines 1 and 3.

Line 5. Enter the total amount of cash and checks remitted by the cashier to Pull Tab Manager.

Line 6. Enter the total value of all winning pull tabs redeemed and defaced by the cashier.
This is determined by sorting the winning pull tabs into groups according to payout value, counting the number of pull tabs in each group, and multiplying the total count times the payout value.

Example:	a. (4 x 100.00)	\$400 300 300 300
	b. (4 x 75.00)	
	c. (6 x 50.00)	
	d. (15 x 20.00)	

Add the amounts on Lines 6a through 6h and enter the total on Line 6i.

Line 7. Enter the total of the amounts on Lines 5 and 6i.

Line 8. Subtract Line 4 from Line 7 and enter the result on Line 8. If the result is a positive number, cash is over; if a negative number, cash is short. Check the appropriate block to indicate whether short or over.

NOTE: All winning tickets shall be defaced immediately by the cashier when redeemed for prize payout. All unsold or defective pull tabs shall be retained along with the winning tickets of any series not completely sold.

CERTIFICATION: This sheet shall be signed by both the Pull Tab Manager and the cashier to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

BINGO MANAGER STATEMENT

Licensee:	Date of Session (mm/dd/yyyy):
License Number:	Name of Manager (Print name):

PART I. CASH RECONCILIATION

1. Cash bank received from session manager prior to the start of the session, even if zero	\$
2. Add total gross proceeds from attached bingo worker sheets (summary of Part II, Line 2 from all bingo worker sheets).	\$
3. Less winnings paid in cash from attached listing (Page 7, Part II, Line 1)	\$
4. Total cash accountability (Line 1, plus Line 2, less Line 3)	\$
5. Cash over or <short> (Summary of Part II, Line 5 from all bingo worker sheets)	\$
6. Cash balance remitted to session manager (Line 4 plus or minus Line 5)	\$

PART II. MANAGER COMMENTS ON OVERAGE/SHORTAGE OR OTHER

Comments:

PART III. RECORD OF BINGO PAPER INVENTORY

(A) Cut, Color, and/or Series #	(B) Face Value	(C) Beginning Count	(D) Ending Count	(E) Number Sold	(F) Gross Proceeds <small>(Col. E X Col. B)</small>
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
Column (F) Total (Must equal Line 2 above)					\$

THE FOLLOWING CERTIFY THAT THE ABOVE DATA IS TRUE AND CORRECT.

Bingo Manager Signature:	Session Manager Signature:
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INSTRUCTIONS
Bingo Manager Statement

This form shall be used during each session to summarize data from all bingo games. All supporting worker accountability sheets, along with a Record of Bingo Games, shall be attached to this form. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and the name of Bingo Manager for the session prior to the start of the session and before any gaming supplies are issued to workers.

PART I. CASH RECONCILIATION

Line 1 shall be recorded prior to the start of a session (even if zero) and before any gaming supplies are issued to workers.

- Line 1.** Enter the total amount of cash provided (even if zero) prior to the session and before any sales (i.e., bingo cash bank).
- Line 2.** Enter the gross proceeds from all bingo sales. (Summary of Column F totals from attached Bingo Worker Accountability Sheets and the total of Part III, Column F should equal.)
- Line 3.** Enter the total of all bingo prizes paid in cash (from Page 7, Part II, Line 1 of attached Record of Bingo Games).
- Line 4.** Enter the total amount of cash to be accounted for (Line 1, plus Line 2, less Line 3).
- Line 5.** Enter the net amount of cash over or short. If this amount differs with the total of Part II, Line 5 from attached worker accountability sheets, explain the difference in Part II.
- Line 6.** Enter the total amount of cash and checks remitted to the session manager by the Bingo Manager.

PART II. MANAGER COMMENTS ON OVERAGE/SHORTAGE OR OTHER

This part is provided for the manager to note any comments regarding overage/shortage or other.

PART III. RECORD OF BINGO PAPER INVENTORY

Columns A, B, and C shall be recorded prior to the start of a session and before any bingo paper or cards are issued to workers for sale or for giveaway.

- Col. A.** Enter the cut, color, and/or series number of bingo paper on hand prior to the start of the session. If there are two different face values on the same cut of paper, report both cut and color or cut and series.
- Col. B.** Enter the face value of the paper listed in Col. A, even if zero value (the fixed sales price per book, as approved by the Office) prior to the start of the session.
- Col. C.** Enter in each column the actual count of books available for sale or to be given away prior to the start of the session.
- Col. D.** Enter in each column the ending count of all unsold books returned at the end of the session.
- Col. E.** Enter in each column the actual number of books sold during the session. This would be the beginning count minus the ending count.
- Col. F.** Enter the gross profit by multiplying the number sold (Col. E) times the face value (Col. B). Enter the total of this column in the space provided. The total of Column F must agree with Line 2 above.

CERTIFICATION: This form shall be signed by the Session Manager to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

INSTRUCTIONS
Record of Bingo Games

This form shall be completed by the Bingo Manager during each session to record pertinent information concerning each game held during the session. In the spaces provided, the licensee shall enter the name of the organization, state license number, session date, and name of Bingo Manager for the session prior to the start of the session and before any gaming supplies are issued to workers.

PART I.

Col. A. List the name of each type of bingo game held during the session for which bingo paper or books were separately sold (e.g., regular games, early bird, half-time, four corners, winner-take-all, etc.).

Col. B. Enter the number of winners in each type of game listed in Col. A as the payouts occur. In no case shall a regular session payout exceed \$4,500.

Col. C. Enter the gross face value of bingo paper sales for each type game listed in Col. A. (The total of this column must agree with total gross proceeds reported on Line 2 of the Bingo Manager Statement.)

Col. D. Enter the total actual value of prizes awarded in each type of game listed in Col. A. This value is the actual amount of prizes paid in cash or by check, and if applicable, the actual cost of merchandise awarded as prizes. Do not include merchandise prizes which were donated to your organization.

Col. E. Subtract the amount in Col. D from the amount in Col. C, and enter the result in this column.

Enter totals for Columns C, D, and E in the spaces provided.

PART II. In the spaces provided, record the portion of the Col. D total which was paid in cash, paid by check, and/or paid in merchandise. Verify that the total of the listings in Part II agrees with Col. D total.

If a winner is paid by check, and the check is then cashed by your organization to accommodate the winner, ensure that the negotiated check is deposited in your gaming account, as opposed to being voided in your checkbook. Record such transactions as a prize paid by check.

PART III. This part is provided to record information required by the Office relative to all payments by check, payments of \$600 or more, and progressive checks as the payouts occur.

NOTE: All winners of \$600 or more must be paid by check. The social security number of the winner must only be provided if they win \$1200 or more.

CERTIFICATION: This form shall be signed by the Bingo Manager to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

INSTRUCTIONS
Bingo Worker Accountability Sheet

This sheet shall be used to account for bingo paper sales handled by each Bingo Worker, and a separate sheet shall be prepared by each worker. In the spaces provided, the licensee shall enter the name of the organization, state gaming license number, session date, and name of the Bingo Worker prior to the start of the session and prior to any sales or give-aways.

PART I. COMPUTATION OF GROSS PROCEEDS FROM SALES

Columns A, B, and E shall be recorded prior to the start of a session and before any bingo paper or cards issued by the Bingo Manager are sold or given away.

This part is to be used to account for the value of bingo paper issued to the worker, even if zero value. Complete Columns A, B, and E upon issuance of the paper and prior to any sales or giveaways of that product issued and Columns C, D, and F upon close of the session.

Col. A. Enter the cut, color, and/or series number of paper issued to the worker prior to the start of a session and prior to any sales of that product issued. If there are two different face values on the same cut of paper, report both cut and color or cut and series.

Col. B. Enter the number of books or sheets at each issuance listed in Col. A prior to any sales of that product issued.

Col. C. Enter the number of books or sheets in each issuance which were returned by the worker at the close of the session.

Col. D. Subtract the count in Col. C from the count in Col. B and enter the result in this column.

Col. E. Enter the face value of books or sheets at each issuance listed in Col. A. (The fixed sale price per book or sheet that has been approved in writing by the Office)

Col. F. Multiply the quantity sold in Col. D by the face value in Col. E, and enter the result in this column. Enter the total of this column in the space provided.

PART II. CASH RECONCILIATION

Line 1 shall be recorded prior to the start of a session.

Line 1. Enter the total amount of cash issued to the worker (even if zero) by the Bingo Manager prior to the start of the session and prior to any sales.

Line 2. Enter the total amount listed in Part I, Col. F.

Line 3. Enter the sum of Lines 1 and 2.

Line 4. Enter the amount of all cash and checks turned in to the Bingo Manager by the worker.

Line 5. Subtract Line 3 from Line 4 and enter the result on this line. If the result is a positive number, cash is over; if a negative number, cash is short. Check the appropriate block to indicate whether short or over.

CERTIFICATION: This form shall be signed by the Bingo Manager to certify that the data is true and correct.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

MONTH OF _____, 20 _____

LICENSEE WORKSHEET FOR COMPILATION OF QUARTERLY REPORT DATA

	Date of Session	Attendance	DOOR		BINGO		KENO						
			Cost of Prizes	Adjusted Gross	Gross Proceeds	Cost of Prizes	Adjusted Gross	Gross Proceeds	Cost of Prizes	Adjusted Gross			
Session 1													
Session 2													
Session 3													
Session 4													
Session 5													
Session 6													
Session 7													
Session 8													
Session 9													
Session 10													
Session 11													
Session 12													
Session 13													
Session 14													
Session 15													
Session 16													
Session 17													
Session 18													
Session 19													
Session 20													
Column Total													
Line Reference		1	1b	1c	2a	2b	2c	2a	2b	2c	2a	2b	2c

MONTH OF _____, 20 _____

LICENSEE WORKSHEET FOR COMPILATION OF QUARTERLY REPORT DATA													
Date of Session	Number of Pull Tabs Sold				PULL TABS			RAFFLES			VIDEO MACHINES		
	\$0.25	\$0.50	\$1.00	\$2.00	Gross Proceeds	Cost of Prizes	Adjusted Gross	Gross Proceeds	Cost of Prizes	Adjusted Gross	Gross Proceeds	Adjusted Gross	Gross Proceeds
Session 1													
Session 2													
Session 3													
Session 4													
Session 5													
Session 6													
Session 7													
Session 8													
Session 9													
Session 10													
Session 11													
Session 12													
Session 13													
Session 14													
Session 15													
Session 16													
Session 17													
Session 18													
Session 19													
Session 20													
Column Total													
Line Reference			4		4a	4b	4c	5a	5b	5c	6a	6c	

MONTH OF _____, 20 _____

LICENSEE WORKSHEET FOR COMPILATION OF QUARTERLY REPORT DATA

Date of Session	OTHER RECEIPTS							Prepared by:	Checked by:
	NSF Redeposits	Donations Received	Sale of Daubers	Cash Overages	MISC.	Cash Shortage	COMMENTS:		
Session 1									
Session 2									
Session 3									
Session 4									
Session 5									
Session 6									
Session 7									
Session 8									
Session 9									
Session 10									
Session 11									
Session 12									
Session 13									
Session 14									
Session 15									
Session 16									
Session 17									
Session 18									
Session 19									
Session 20									
Column Total									
Line Reference	7	7	7	7	7	7	7	12	

INSTRUCTIONS
Compilation Worksheets

This worksheet shall be used to compile data needed for preparation of parts of the Charitable Gaming Quarterly Report. Entries should be posted to this worksheet immediately after the close of each gaming session. The following are posting references.

Worksheet Entry	Source of Entry		
	Document	Part	Col./Line
Attendance	Session Manager Statement	III	N/A
Door			
Cost of Prizes	Session Manager Statement	I	Line 2c
Adjusted Gross	(Equals cost of prizes)		
Bingo			
Gross Proceeds	Record of Bingo Games	I	Col. C
Cost of Prizes	Record of Bingo Games	I	Col. D
Adjusted Gross	Record of Bingo Games	I	Col. E
Keno			
Gross Proceeds	Record of Keno Games	I	Col. C
Cost of Prizes	Record of Keno Games	I	Col. D
Adjusted Gross	Record of Keno Games	I	Col. E
Pull Tabs			
Number Sold	Pull Tab Manager Statement	III	Col. E
Gross Proceeds	Pull Tab Manager Statement	I	Line 2c
**Cost of Prizes	Pull Tab Manager Statement	I	Line 3 or Part II, Line 2
Adjusted Gross	(Gross less Cost)		
Raffles			
Gross Proceeds (if any)	Session Manager Statement	II	N/A
Cost of Prizes	Session Manager Statement	I	Part III
Adjusted Gross	(Gross less Cost)		
Video Machines			
Gross Proceeds	Session Manager Statement	II	N/A
Adjusted Gross	Session Manager Statement	II	Line 4
Other Receipts			
NSF Checks Redeposited	Session Manager Statement	II	Line 1
Donations Received	Session Manager Statement	II	Line 2
Sale of Daubers	Session Manager Statement	II	Line 3
Cash Overage	Bingo Manager Statement	I	Line 5
Cash Overage	Pull Tab Manager Statement	I	Line 5
Miscellaneous	Session Manager Statement	II	Line 5
Cash Shortage			
	Bingo Manager Statement	I	Line 5
	Pull Tab Manager Statement	I	Line 5

Note: Cash overages and shortages from bingo and pull tabs should be combined and only the net amount from each session posted to this worksheet.

A separate worksheet (3 pages) should be completed for each calendar month. The worksheet column totals for three months would then be added for posting to the Charitable Gaming Quarterly Report.

Due care should be taken to ensure that all postings and summaries are accurate.

****Note:** Line 3-Regular Pull Tabs Only or Part II, Line 2 for all Pull Tabs (including progressive)

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

INSTRUCTIONS
Detailed Master Inventory Record

As required by the Administrative Rules, all licensed gaming organizations shall maintain a permanent record of the acquisition and use of all gaming supplies which are subject to the state charitable gaming use fee.

This form is designed for use in conjunction with other accounting forms and schedules distributed by the Office.

The following is an example of entries to be made on this form.

NOTE: Cut and Color must be reported under description column. (If one cut of paper sells for two (2) prices, series is needed under description column.)

DETAILED MASTER INVENTORY RECORD												
Date Purchased	Description of Item	Serial No.	Quantity Purchased	Date	Quantity		Date	Quantity		Date	Quantity	
					Sold	Remain		Sold	Remain		Sold	Remain
7/1/2004	Nevada Club 25c	892320	2160	7/5	1000	1160	7/10	500	660	7/20	660	0
7/1/2004	Nevada Club 25c	892321	2160	7/5	1325	835	7/10	835	0			
7/1/2004	Nevada Club 50c	792450	2400	7/5	2180	220	7/10	200	20	7/20	20	0
7/1/2004	8 On/10 Up-Color \$20	9000	500	7/5	200	300	7/10	100	200	7/20	200	0
7/1/2004	4 On/10 Up-Color \$10	18000	500	7/5	200	300	7/10	300	0			
7/12/2004	Criss Cross \$1	25221	2268	7/15	1716	552	7/20	552	0			
7/12/2004	Criss Cross \$1	52552	2268	7/20	2286	0						
7/12/2004	4 On/10 Up-NonColor \$5	18000	500	7/15	100	400	7/20	400	0			
/ /												
/ /												

Note that the quantity recorded for pull tabs is the individual pull tab count, and the quantity recorded for bingo paper is the number of individual books or single sheets.

Supplies shall be verified and posted immediately upon receipt. Usage of supplies shall be posted immediately after each session. The usage is taken from Column E of both the Pull Tab and Bingo Manager Statements.

Gaming supplies shall not be altered, traded, loaned, transferred, donated, or destroyed without written application to and written permission from the Office. Gaming supplies deemed unsaleable by an organization shall only be destroyed by the Office.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

INSTRUCTIONS
Gaming Account Credit Summary

The purpose of this form is to facilitate the compilation of data needed for preparation of the charitable gaming quarterly report. The form shall be used as a spreadsheet to summarize all deposits and other credits to the charitable gaming bank account each quarter.

The following is an example of a properly completed summary.

FOR THE QUARTER ENDING _____, 20 _____

Page ____ of ____

GAMING ACCOUNT CREDIT SUMMARY									
Date of Deposit	Source	Amount	CLASSIFICATION						
			Session Deposits	Interest Income	NSF Redeposits	Loans	Donations	Other	
								Description	Amount
7/5	Session Income	2,540.00	2,540.00						
7/12	General Fund	2,000.00				2,000.00			
7/20	Session Income	2,625.00	2,625.00						
7/31	First Bank	12.00		12.00					
8/5	Session Income	2,800.50	2,800.50						
8/7	Angela Tunica	40.00			40.00				
8/8	John Smith	75.00					75.00		
8/20	Session Income	2,435.00	2,435.00						
8/30	First Bank	13.25		13.25					
9/5	Session Income	2,550.70	2,550.70						
9/20	Session Income	2,975.00	2,975.00						
Totals		18,066.45	15,926.20	25.25	40.00	2,000.00	75.00		

A separate summary (consisting of one or more pages of this form) shall be completed for each calendar quarter.

Due care shall be taken to ensure that all deposits and credits are included in the summary.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

INSTRUCTIONS
Gaming Account Debit Summary

The purpose of this form is to facilitate the compilation of data needed for preparation of the charitable gaming quarterly report. The form shall be used as a spreadsheet to summarize all checks and other debits charged to the charitable gaming bank account each quarter.

The following is an example of a properly completed summary.

FOR THE QUARTER ENDING _____, 20 _____

Page ____ of ____

GAMING ACCOUNT DEBIT SUMMARY												
Date of Check	Check Number	Payee	Amount	CLASSIFICATION							Other	
				Prizes Awarded	Gaming Supplies	Security Services	NSF Checks	Rent	Donations	Description	Amount	
7/1	101	Landlord & Assoc.	500.00					500.00				
7/3	102	Distributor, Inc	245.50		245.50							
7/5	103	Jane Doe	600.00	600.00								
7/5	104	Guard-A-Came Co.	50.00			50.00						
7/7	DM	Angelo Tunica	40.00				40.00					
7/10	105	Red Cross	1,000.00						1,000.00			
7/20	106	John Smith	750.00	750.00								
7/20	107	Guard-A-Came Co.	50.00			50.00						
7/25	108	Red Cross	1,200.00						1,200.00			
7/30	109	Lloyd's of London	450.00							Insurance	450.00	
7/31	DM	First Bank	2.00							NSF Charges	2.00	
8/1	110	Landlord & Assoc.	500.00					500.00				
8/4	111	Distributor, Inc	325.00		325.00							
8/5	112	Joe Lucky	1,000.00	1,000.00								
8/5	113	Guard-A-Came Co.	50.00			50.00						
8/8	DM	First Bank	10.00							NSF Charges	10.00	
8/10	114	Red Cross	1,000.00						1,000.00			
Totals			7,772.50	2,350.00	570.50	150.00	40.00	1,000.00	3,200.00		462.00	

A separate summary (consisting of one or more pages of this form) shall be completed for each calendar quarter. Due care shall be taken to ensure that all checks and debits are included in the summary.

RETAIN FOR A PERIOD OF THREE YEARS FOR POSSIBLE INSPECTION BY OFFICE PERSONNEL.

LEGEND	
1 = Session Manager	6 = Paper Seller
2 = Bingo Manager	7 = Caller
3 = Pull Tab Manager	8 = All Positions
4 = Pull Tab Cashier	9 = Helper
5 = Pull Tab Seller	

Organization Name	
Date of Session	Organization License Number
Session Manager	G

SESSION WORKER REGISTER								
	Printed Name of Worker	Current Residential Address of Worker	Date of Birth	Job Duty	Organization (if Nonmember)	Time In	Time Out	Signature of Worker
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								

All required data shall be recorded and then signed individually by each worker registered for his/her position(s) prior to the start of a session and before any gaming supplies are sold.

LOUISIANA DEPARTMENT OF REVENUE

Office Of Charitable Gaming

RECOMMENDED NSF CHECK POLICY

Each licensee must establish a fixed policy regarding the handling of NSF checks received from gaming session participants. This policy should include the following provisions:

1. All checks returned from the bank as NSF or account closed must be immediately entered in a permanently retained log or journal which is adequate to trace the ultimate disposition of the check.
2. The organization must adopt a fixed procedure to be followed regarding immediate collection efforts.
3. On no occasions should a check be redeposited more than twice. (After the third return of a check, the organization should demand payment in the form of a certified check, cashier's check, etc.)
4. Failure to collect on a returned check after the expiration of _____ days shall result in formal demand letters being sent by registered mail to the check writer. (See attached for sample letter.)
5. Failure of the check writer to satisfactorily respond to the demand letter within the ten day period prescribed by law shall result in the organization referring the matter to the local district attorney for criminal proceedings.
6. All actions taken by the organization in connection with each check, as well as ultimate payment of the check, must be fully recorded in the aforementioned log or journal.

NAME AND ADDRESS OF ORGANIZATION

To: _____

REGISTERED MAIL

Dear Sir/Madam:

This letter is to advise you formally in writing that your check in the amount of \$ _____, dated _____ and drawn on _____ the _____, has been returned by the bank with the following notation:
_____.

Regarding such checks, the law prescribes criminal penalties for cases in which a person gives a worthless check and did so with the intent to defraud. La. R.S. 14:71.A.(2), as amended, provides the following:

“The offender’s failure to pay such check, draft, or order within ten days after the receipt by him of written notice of its non-payment upon presentation shall be presumptive evidence of his intent to defraud.”

Unless this matter is taken care of within the ten-day period prescribed by law, it will become necessary to turn your check over to the District Attorney’s office for institution of criminal proceedings. This eventuality, along with the resulting embarrassment for both of us, can be avoided, however, by the simple expedient of contacting me immediately and making the necessary arrangements for payment. This will be the only notice you receive.

I trust that you will give this matter your immediate attention. Thank you.

Sincerely,

(name of organization official)

INFORMATION TO BE FURNISHED TO THE DISTRICT ATTORNEY

Name of Person Writing Check		
Address		
Telephone Number		Operator (Driver) License Number
Date of Birth	Sex <input type="checkbox"/> Female <input type="checkbox"/> Male	Race
Place of Employment		

DETAILS OF ORGANIZATION MEMBER WHO RECEIVED THE CHECK	
Name	Telephone Number
Address	

DETAILS OF PERSON WHO SENT DEMAND LETTER	
Name	Telephone Number
Address	

DETAILS OF PERSON WHO RECEIVED RETURN RECEIPT	
Name	Telephone Number
Address	

DETAILS OF PERSON WHO CAN TESTIFY THAT CHECK WAS RETURNED FROM THE BANK NSF OR ACCOUNT CLOSED	
Name	Telephone Number
Address	